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1976

ANNUAL REPORTS

OF THE TOWN OF

SHARON

NEW HAMPSHIRE



1976

Annual Reports

of the town of

SHARON

New Hampshire

for the year ending

December 31, 1976

853
1976

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TOWN OFFICERS

Moderator	John Milton Street	Term expires 1977
Selectmen	David A. Blanchette	Term expires 1977
	John W. Derby	Term expires 1978
	Carl M. Jackson	Term expires 1979
Town Clerk	Violet M. Newton (Mrs.)	Term expires 1977
Treasurer	Pearl Y. Stevens (Mrs.)	Term expires 1977
Collector of Taxes	Henry J. Ricker	Term expires 1977
Highway Agent	Walter B. Somero	Term expires 1977
Trustee of Trust Funds	Jessie Ricker (Mrs.)	Term expires 1977
Forest Fire Warden	Charles W. Guptill 111	Appointed
Deputy Wardens	Robert A. Young	
	Wallace B. Newton	
	Norman E. Marion	
	A. Lester Stevens	
Supervisors of Checklist	Emily A. Day	Term expires 1978
	Carl B. Day	Term expires 1980
	Barbara Wilson (Mrs.)	Term expires 1982
Planning Board	Brenda Allen (Mrs.)	Term expires 1977
	Dr. Robert E. Wellwood	Term expires 1978
	Sheron S. Derby (Mrs.)	Term expires 1979
	Barbara Wilson (Mrs.)	Term expires 1980
	John W. Derby	ex officio
Board of Adjustment	Lloyd P. Young	Term expires 1977
	John M.C. Wilson	Term expires 1978
	Kenneth L. Fogden	Term expires 1979
	Charles W. Guptill 111	Term expires 1980
	George Allen	Term expires 1981
Building Inspector	Robert A. Young	Appointed

TOWN WARRANT

SHARON, NEW HAMPSHIRE

To the inhabitants of the Town of Sharon, N.H. in the County of Hillsborough, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet in the Brick Schoolhouse on Tuesday the 8th of March, 1977 at 7:30 in the evening to act upon the following subjects:

Article 1. To choose all necessary Town Officers for the ensuing year, specifically, Town Clerk, 1 year; Selectman, 2 years; Selectman, 3 years; Tax Collector, 1 year; Treasurer, 1 year; Trustee of Trust Funds, 1 year.

Article 2. To see if the Town will vote to establish the amounts which shall be paid the Town Officers for their services, or take any action relative thereto.

Article 3. To raise and appropriate the sum of \$1400.00 for Town Officers expenses, or take any action relative thereto.

Article 4. To see if the Town will vote to have the Audit made by the Department of Revenue Administration and to raise and appropriate the sum of \$270.00 to cover the expense of the same.

Article 5. To raise and appropriate the following sums of money for the purposes specified:

Election and Registration	\$100.00
Insurance	700.00
Legal Expense and Dog Damage	200.00
Ambulance	195.00
Fire Protection	750.00
Peterborough Sanitary Landfill	1,100.00
Schoolhouse Maintenance	200.00
Bridge Repair	500.00
Street Lights	100.00
Cemeteries	1,500.00
Interest on Temporary Loan	175.00
Appraisal of New Property	200.00
Tax Map Updating	200.00
Planning & Zoning	400.00

Article 6. To see if the Town will vote to raise and appropriate the sum of \$76.00 for the Monadnock Region Association, or take any action relative thereto.

Article 7. To see if the Town will vote to raise and appropriate the sum of \$223.00 for the Monadnock Community Visiting Nurse Association, or take any action relative thereto.

Article 8. To see if the Town will vote to raise and appropriate the sum of \$75.00 for the Monadnock Family and Mental Health Service.

Article 9. To see if the Town will vote to raise and appropriate the sum of \$112.20 as the Town's share for the studies and operation of the Southwestern New Hampshire Regional Planning Commission, or take any action relative thereto.

Article 10. To see what sum the Town will authorize the Selectmen to borrow in anticipation of taxes.

Article 11. To see if the Town will authorize the Selectmen to withdraw from the William Leroy Young Trust Fund \$110.00 interest for maintenance of the Brick Schoolhouse, or take any action relative thereto.

Article 12. To see if the Town will vote to accept the sum of \$1,466.85 which is restricted to the maintenance of Class V highways, or take any action relative thereto.

Article 13. To see if the Town will vote to raise and appropriate the sum of \$2,500.00 for oiling Town roads, where needed, or take any action relative thereto.

Article 14. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to defray the expense of gravel crushing for Town highway use, or take any action relative thereto.

Article 15. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for summer maintenance of Town roads and the sum of \$2,500.00 for winter maintenance, or take any action relative thereto.

Article 16. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the purpose of building a walkway to the Schoolhouse, or take any action relative thereto.

Article 17. To see if the Town will vote to raise and appropriate the sum of \$237.19 and the State will allot the Town the sum of \$1,581.30, or take any action relative thereto.

Article 18. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budget Appropriations in the amounts indicated; and further authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced or take any other action relative thereto.

Appropriation	Estimated
Fire Protection	\$750.00
Ambulance	195.00

Article 19. To see if the Town will vote to raise and appropriate the sum of \$300.00 as the Town's share for weeding and thinning of the Robert P. Bass Memorial Forest under the Agricultural Stabilization and Conservation Program, or take any action relative thereto.

Article 20. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the purchase of a piece of property to be used as a parking lot or take any other action relative thereto.

Article 21. To see if the Town will vote to close South Road subject to gates and bars or take any other action relative thereto.

Article 22. To see if the Town will vote to designate the Robert P. Bass Memorial Forest as a Town Forest under the provisions of RSA 31:110 or take any other action relative thereto.

Article 23. To see if the Town will vote to designate the Selectmen to manage the Robert P. Bass Memorial Forest under the provisions of RSA 31:110-114 or take any other action relative thereto.

Article 24. To choose one member for the Board of Adjustment for 5 years.

Article 25. To hear reports of Agents, Auditors, and Officers heretofor chosen and pass any vote relative thereto.

Article 26. To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 13th day of February, 1977.

David Blanchette
John W. Derby
Selectmen

BUDGET OF THE TOWN OF SHARON, N.H.

Purpose of Appropriation	Appropriations Previous Fiscal Year	Actual Expenditures Previous Fiscal Year	Appropriations Ensuing Fiscal Year 1977
General Government:			
Town Officers' Salaries	\$1,200.00	\$1,021.00	\$1,000.00
Town Officers' Expenses	1,200.00	1,488.00	1,400.00
Election & Registration Expenses	300.00	261.00	100.00
Town Hall & Other Town Bldgs.	355.00	297.00	200.00
Protection of Persons & Property:			
Fire Department	750.00	750.00	750.00
Insurance	300.00	712.00	700.00
Planning & Zoning	50.00		400.00
Damages & Legal Expense	200.00		200.00
Health Dept. & Ambul.	186.00	326.00	195.00
Vital Statistics VNA	199.00	199.00	222.00
Sewer Maintenance	75.00	75.00	75.00
Town Dump & Garbage Removal	1,100.00	1,100.00	1,100.00
Highways & Bridges:			
Town Maintenance-Summer & Winter	4,500.00	5,970.00	4,500.00
Street Lighting	100.00	129.00	100.00
Gen. Expenses of Highway Dept.			
oiling & bridge repair	2,500.00	2,332.00	3,300.00
Town Road Aid	238.00	238.00	237.00
Public Service Enterprises:			
Cemeteries	1,000.00	1,510.00	1,500.00
Advertising & Regional Assoc.			
MRA & SWNHRPC	216.00	216.00	188.00
Debt Service:			
Interest on Temporary Loans	150.00	162.00	175.00
Capital Outlay			
Appraisal & Tax Map update	400.00		400.00
Audit	250.00	247.00	270.00
Bicentennial	200.00		
Crushing Gravel			2,000.00
School House walk			500.00
Weeding & Thinning			300.00
Land Purchase			500.00
TOTAL APPROPRIATIONS	15,469.00	18,616.00	20,313.00

Sources of Revenue	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue ensuing Fiscal Year 1977 (1977-78)
From State:			
Interest & Dividends Tax	4,600.00	3,774.00	3,800.00
Savings Bank Tax	220.00	266.00	250.00
Meals & Rooms Tax	950.00	1,099.00	1,100.00
Highway Subsidy (Cl. IV&V)	4,565.00	4,439	4,450.00
Reim. A-C Business Profits Tax (Town Portion)	280.00	299.00	275.00
Reim A-C State Forest Land		81.00	80.00
From Local Sources:			
Dog Licenses	85.00	94.00	95.00
Business Licenses, Permits & Filing Fees	5.00	8.00	10.00
Motor Vehicle	2,000.00	3,097.00	3,100.00
Income from Trust Funds	55.00		110.00
National Bank Stock Taxes	24.00	24.00	24.00
Resident Taxes Retained	700.00	840.00	850.00
Normal Yield Taxes Assessed	1,000.00	870.00	500.00
Income from Departments	10.00	40.00	10.00
Surplus			3,039.00
From Federal Sources:			
Revenue Sharing	900.00	750.00	845.00
Total Revenues from all Sources Except Property Taxes			18,838.00
Amount to be raised by property taxes			1,475.00
TOTAL REVENUES	15,394.00	15,993.00	20,313.00

SELECTMEN'S REPORT

Perhaps the best news of the past year lies within the Robert P. Bass Memorial Forest. The Selectmen have been in touch with William Bean of Peterborough who is a registered forester. Mr. Bean has covered part of the Forest in search of marketable timber. His survey has found over 1 million board feet of timber. He has advised the Board that it should be marketed for two reasons. The market is at a high level which insures the Town a satisfactory price. The wood should be put to better utilization than being allowed to fall victim to disease and eventual rot. At the time of this writing the Selectmen are in the process of arranging a timber sale with Mr. Bean as the Town's agent.

The Selectmen wish to hire Mr. Bean to conduct a weeding and thinning operation on 30 acres of the Town Forest under the approval of the County Forester. The total cost of this work will be \$1,200.00 of which the Town will contribute \$300.00 under the Agricultural Stabilization and Conservation Program. This will make possible future growth which will be consistent with good forestry practice.

We would like to ask the taxpayers approval in building a walkway from Route 123 to the Schoolhouse. This will result in easier access during the winter months.

The Selectmen have been in touch with an abuttor of the Schoolhouse property in regard to acquiring no more than one-quarter of an acre to be used for parking. This inquiry is at the preliminary stage but we feel that we should be prepared to acquire the property if possible.

The Selectmen have pondered over the idea of asking the Town Meeting to close South Road subject to gates and bars. It is our intention to keep the road open and at the same maintenance level as at present. This will afford continued passage for motorists and access for fire protection. This proposed closing, if enacted, will relieve the Town of any winter maintenance.

Respectfully submitted,
David A. Blanchette
John W. Derby
Carl M. Jackson
Selectmen

SUMMARY OF INVENTORY

Gentlemen:

Your Summary Inventory of Property Valuation and Statement of Appropriations have been approved. You may proceed with the assessment of 1976 taxes on the basis of the following figures:

Net Assessed Valuation \$4,505,310.00

Taxes Committed to Collector:

Town Property Taxes Assessed	\$68,931.24
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Total Gross Property Taxes	\$68,931.24
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Less: Est. War Service Tax Credits	650.00
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Net Property Tax Commitment+	\$68,281.24
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Tax Rate \$1.53

+ The amount of property tax commitment is subject to adjustment by reason of any increase or decrease in War Service Tax Credits which may result based on the above approved rate.

In the event any adjustment was made in the Appropriations Section, we have enclosed a copy of the changes. Revenues and Credits have been approved as shown on the enclosed copy of the third page of the Statement of Appropriations.

The net amounts approved for school and county are as follows:

Net School Appropriations	\$56,272.16
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County Tax Assessment	\$ 6,662.76
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In arriving at the above approved rate the Overlay has been set in the amount of \$3,286.12.

Very truly yours,
Lloyd M. Price, Commissioner

REPORT OF HIGHWAY AGENT

The major project for the Highway Department in 1976 was the Spring Mill Road. This is a school bus and mail route.

This project was started two years ago by cutting and removing trees and brush. This past year stumps were removed, culverts replaced and borrow brought in to provide width. In 1977 the job will be completed by adding gravel and a new surface. Funds were provided from the Town Road Aid and Class V accounts. Your Highway Agent will continue to supervise this project under the approval of the State of New Hampshire Highway engineers.

Work for 1977 will consist of the following maintenance as needed:

1. Ditching and shoulder work.
2. Stump removal on Cross Road.
3. Brush and tree removal to improve vision on corners.
4. Sealing paved roads.
5. Bridge railing replacement.
6. Gate and surface on lower road of new cemetery.
7. Seeding of lots in new cemetery.

Please note that Jarmany Hill Road and Spring Mill Road are maintained by the State Highway Department. Any problems encountered with either road should be referred to the State Highway Department in Rindge or Keene.

Respectfully submitted,
Walter B. Somero
Highway Agent



State of New Hampshire
Department of Revenue Administration
Concord, 03301

Lloyd M. Price
Commissioner

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

January 26, 1977

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1976.

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Sharon at December 31, 1976, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

Frederick E. Laplante
Director

MUNICIPAL SERVICES DIVISION
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:sf



State of New Hampshire
Department of Revenue Administration
Concord, 03301

Lloyd M. Price
Commissioner

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

January 25, 1977

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen
Town Office
Sharon, New Hampshire 03458

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Sharon for the fiscal year ended December 31, 1976, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audit reports must be given to the Town Clerk to be retained as part of the permanent Town records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustee of Trust Funds.

FINANCIAL INFORMATION

General Fund:

Comparative Balance Sheets - December 31, 1975 and December 31, 1976:
(Exhibit A-1)

Comparative balance sheets which disclose the financial condition of the General Fund as of December 31, 1975 and December 31, 1976 are presented in Exhibit A-1. As indicated therein, the current surplus of the Town increased by \$2,785 during 1976, from \$983 as of December 31, 1975 to \$3,768 as of December 31, 1976.

Analysis of Change in Current Financial Condition: (Exhibit A-2)

An analysis of change in the current financial condition of the Town during the fiscal year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Increase in Current Surplus:

Net Budget Surplus	\$3,039
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Decrease in Current Surplus:

Surplus Used to Reduce 1976 Tax Rate	254
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Net Increase	\$2,785
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Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of general fund appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1976 are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a revenue surplus of \$1,632, less a net unexpended balance of appropriations of \$1,407, resulted in a net budget surplus of \$3,039.

TREASURERGeneral Fund:Classified Statement of Receipts and Expenditures: (Exhibit B-1)

A classified statement of receipts and expenditures for the fiscal year ended December 31, 1976, made up in accordance with the uniform classification of accounts is included in Exhibit B-1.

Revenue Sharing Fund: (Exhibit B-2)

The fiscal activity in the Revenue Sharing Fund account during the year is disclosed in Exhibit B-2. As stated therein, entitlement payments of \$1,366 and interest earnings of \$47 were received during 1976. Expenditures of \$750 were incurred. Available funds at December 31, 1976 totaled \$902.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's

January 25, 1977

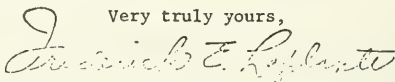
records. Consequently, the amounts of uncollected and unredeemed taxes as indicated in this report are subject to any changes which may be necessitated by the return of verification notices.

Conclusion:

The provisions of Chapter 71-A, Section 21, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

We extend our thanks to the officials of the Town of Sharon for their assistance during the course of the audit.

Very truly yours,



Frederick E. Laplante
Director

MUNICIPAL SERVICES DIVISION
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:sf

EXHIBIT B-1
TOWN OF SHARON
General Fund
Classified Statement of Receipts and Expenditures
Fiscal Year Ended December 31, 1976

RECEIPTS

Current Revenue:

From Local Taxes:

Current Year:

Property Taxes	\$64,910	
Resident Taxes	840	
National Bank Stock Taxes	24	
Yield Taxes	<u>870</u>	
		\$66,644

Prior Years:

Property Taxes	\$ 2,329	
Resident Taxes	110	
Yield Taxes	<u>381</u>	
		2,820

<u>Interest on Delinquent Taxes</u>	122
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<u>Resident Tax Penalties</u>	<u>11</u>
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\$ 69,597

From State of New Hampshire:

Highways and Bridges:

Class V Highway Maintenance	\$ 2,203
Highway Subsidy	2,236

Interest & Dividends Tax	3,774
Savings Bank Tax	266
Meals and Rooms Tax	1,099
Business Profits Tax	299

Reimbursements:

a/c State & Federal Forest Lands	<u>81</u>
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9,958

From Local Sources, Except Taxes:

Motor Vehicle Permit Fees	\$ 3,097
Dog Licenses	94
Business Licenses, Permits &	
Filing Fees	8
Interest Received on Deposits	312
Income From Departments	<u>40</u>

3,551

Total Current Revenue Receipts

\$ 83,106

Receipts Other Than Current Revenue:

Proceeds of Tax Anticipation Notes	\$15,000
Yield Tax Security Deposits	1,225

Grants From U.S.A.:

Revenue Sharing	1,366
Interest on Investments of Revenue Sharing Funds	47

Refunds: (Appropriation Credits)

Town Officers' Expenses	\$ 7
Insurance	102
School District	75

184

Total Receipts Other Than Current Revenue

\$ 17,822

Total Receipts From All Sources

\$100,928

Balance - January 1, 1976

29,216

GRAND TOTAL

\$130,144

EXPENDITURES

General Government:

Town Officers' Salaries	\$ 1,021
Town Officers' Expenses	1,488
Election & Registration Expenses	261
Town Hall & Buildings Maintenance	297
Audit	247

\$ 3,314

Protection of Persons and Property:

Fire Department, Including Forest Fires	\$ 750
Insurance	712

1,462

Health and Sanitation:

Health Department, Including Hospitals	\$ 326
Town Dump & Garbage Collection	1,100
Visiting Nurse Association	199
Family & Mental Health Services	75

1,700

Highways and Bridges:

Town Road Aid	\$ 238
Town Maintenance	5,970
Street Lighting	129
Class V Highway Maintenance	1,583
Oiling Town Roads	1,974
Bridge Repairs	358

\$ 10,252

Public Service Enterprises:

Cemeteries		1,510
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Unclassified:

Advertising & Regional Associations	\$ 216	
<u>Discounts, Abatements and Refunds:</u>		
Property Tax Abatements	<u>714</u>	930

Debt Service:

<u>Interest on Debt:</u>		
Paid on Tax Anticipation Notes	\$ 162	
<u>Principal of Debt:</u>		
Payments on Tax Anticipation Notes	<u>15,000</u>	15,162

Payments To Other Governmental Divisions:

<u>State of New Hampshire:</u>		
2% Bond & Debt Retirement Taxes	\$ 297	
<u>County Taxes</u>	6,663	
<u>School District Taxes:</u>		
1975-76 Assessment	\$28,219	
1976-77 Assessment	<u>26,154</u>	
	<u>54,373</u>	<u>61,333</u>

Total Expenditures For All Purposes	\$ 95,663
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Balance - December 31, 1976	<u>34,481</u>
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GRAND TOTAL	\$130,144
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EXHIBIT B-2
TOWN OF SHARON
Revenue Sharing Fund
Statement of Revenue, Expenditures, Encumbrances
and Fund Balance
Fiscal Year Ended December 31, 1976

Available Funds - January 1, 1976 \$ 239

Add Revenue:

Entitlement Payments	\$1,366	
Interest	<u>47</u>	
		<u>1,413</u>
		\$1,652

Less Expenditures:

Fire Department	<u>750</u>	
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Available Funds - December 31, 1976 \$902

EXHIBIT C-1
TOWN OF SHARON
Summary of Warrants
Fiscal Year Ended December 31, 1976

	-----Levies Of:-----	
	1976	1975
<u>- DR. -</u>		
<u>Cash on Hand - January 1, 1976:</u>		
a/c Property Taxes	\$	\$ 392
a/c Resident Taxes		20
<u>Uncollected Taxes - January 1, 1976:</u>		
Property Taxes		1,944
Resident Taxes		100
Yield Taxes		381
<u>Taxes Committed To Collector:</u>		
Property Taxes	68,281	
Resident Taxes	960	
Yield Taxes	1,047	
National Bank Stock Taxes	24	
<u>Interest on Delinquent Taxes</u>		122
<u>Penalties on Delinquent Resident Taxes</u>	3	8
	<u>\$70,315</u>	<u>\$2,967</u>
<u>- CR. -</u>		
<u>Remittances To Treasurer:</u>		
Property Taxes	\$64,910	\$2,329
Resident Taxes	840	110
Yield Taxes	870	381
National Bank Stock Taxes	24	
Interest		122
Resident Tax Penalties	3	8
<u>Abatements Allowed:</u>		
Resident Taxes		10
<u>Uncollected Taxes - December 31, 1976:</u>		
Property Taxes	3,371	7
Resident Taxes	120	
Yield Taxes	177	
	<u>\$70,315</u>	<u>\$2,967</u>

EXHIBIT D
TOWN OF SHARON
Statement of Town Clerk's Accounts
Fiscal Year Ended December 31, 1976

- DR. -

Motor Vehicle Permits Issued:

1975 Permits	\$ 57	
1976 Permits	<u>3,040</u>	
		\$3,097

Dog Licenses Issued:

32 @ \$2	\$ 64	
2 @ \$5	10	
1 Kennel @ \$25	25	
2 Penalties @ \$1	<u>2</u>	
	\$ 101	
Less: 35 Fees @ \$.20	<u>7</u>	
		<u>94</u>
		<u>\$3,191</u>

- CR. -

Remittances To Treasurer:

Motor Vehicle Permit Fees	\$3,097	
Dog Licenses	<u>94</u>	
		\$3,191

**SUMMARY OF TAX SALES ACCOUNTS
FISCAL YEAR ENDED DEC. 31, 1976**

Tax Sales on Account of Levies of:

-DR.-

	1975	1974
(A) Balance of Unredeemed taxes Jan. 1, 1976		\$31,279.84
(B) Taxes Sold to Town During Current Fiscal Year	\$11,876.97	
Taxes Sold to Others During Current Fiscal Year	110.36	
Interest Collected after Sale	51.62	1,750.15
Redemption Costs	6.00	6.00
	<hr/>	<hr/>
TOTAL DEBITS	\$12,044.95	\$33,035.99
	—CR.—	

Remittances to Treasurer During Year:

Redemptions	\$2,472.07	\$25,279.28
Interest Collected & Costs		
Collected after Sale	41.62	1,750.15
Redemption Costs	6.00	6.00
Deeded to Town During Year	53.00	
Unredeemed Taxes	9,462.26	6,000.56
	<hr/>	<hr/>
TOTAL CREDITS	\$12,044.95	\$33,035.99

SUMMARY OF WARRANTS
Property, Resident and Yield Taxes
Levy of 1976
— DR. —

Taxes Committed to Collector:

Property Taxes	\$68,281.22	
Resident Taxes	960.00	
National Bank Stock Taxes	23.50	
	<hr/>	
Total Warrants		\$69,264.72
Yield Taxes		1,047.28
Penalties Collected on Resident Taxes		3.00
TOTAL DEBITS		\$70,315.00

— CR. —

Remittances to Treasurer:

Property Taxes	\$64,910.10	
Resident Taxes	840.00	
National Bank Stock Taxes	24.00	
Yield Taxes	870.00	
Penalties on Resident Taxes	3.00	
	<hr/>	
		\$66,647.00

Uncollected Taxes — December 31, 1975:
(As Per Collector's List)

Property Taxes	\$3,371.00	
Resident Taxes	120.00	
Yield Taxes	177.00	
	<hr/>	
		3,668.00

TOTAL CREDITS		<hr/>	\$70,315.00
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SUMMARY OF WARRANTS
Property, Resident and Yield Taxes
Levy of 1975
— DR. —

Uncollected Taxes — As of January 1, 1976:

Property Taxes	\$1,944.00	
Resident Taxes	100.00	
Yield Taxes	381.00	
	<hr/>	\$2,425.00

Overpayments:

a-c Property Taxes	\$392.00	
a-c Resident Taxes	20.00	
	<hr/>	412.00

Interest Collected on Delinquent

Property Taxes	122.00	
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Penalties Collected on Resident Taxes	<hr/>	8.00
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TOTAL DEBITS	<hr/>	542.00	\$2,967.00
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— CR. —

Remittances to Treasurer During Fiscal Year

Ended December 31, 1976:

Property Taxes	\$2,329.00	
Resident Taxes	110.00	
Yield Taxes	381.00	
Interest Collected During Year	122.00	
Penalties on Resident Taxes	8.00	
	<hr/>	\$2,950.00

Abatements Made During Year:

Resident Taxes	\$10.00	
	<hr/>	10.00

Uncollected Taxes —

December 31, 1976:

(As Per Collector's List)

Property Taxes	\$7.00	
	<hr/>	7.00

TOTAL CREDITS	<hr/>	\$2,967.00
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EXHIBIT A-3
TOWN OF SHARON
General Fund
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1976

	Appropriations Forwarded From 1975	Appropriations 1976
<u>General Government:</u>		
Town Officers' Salaries	\$	\$ 1,200
Town Officers' Expenses		1,200
Election and Registration Expenses		300
Town Hall & Buildings Maintenance		355
Reappraisal of Property		400
Audit		250
<u>Protection of Persons and Property:</u>		
Fire Department, Including Forest Fires		750
Planning and Zoning		50
Insurance		300
<u>Health and Sanitation:</u>		
Health Department, Including Hospitals		186
Visiting Nurse Association		199
Family & Mental Health Services		75
Town Dump & Garbage Collection		1,100
<u>Highways and Bridges:</u>		
Town Road Aid		238
Town Maintenance		4,500
Street Lighting		100
Class V Highway Maintenance	2,265	
Bridge Repairs	300	500
Oiling Town Roads		2,000
<u>Patriotic Purposes:</u>		
Bicentennial		200
<u>Public Service Enterprises:</u>		
Cemeteries		1,000
<u>Unclassified:</u>		
Damages & Legal Expenses		200
Advertising & Regional Associations		216

Receipts and Reimbursements	Total Amount Available	Expenditures 1976	-----Balances-----		Appropriations Forwarded To 1977
			Unexpended	Overdrafts	
\$	\$ 1,200	\$ 1,021	\$ 179	\$	\$
7	1,207	1,488		281	
	300	261	39		
	355	297	58		
	400		400		
	250	247	3		
	750	750			
	50		50		
102	402	712		310	
	186	326		140	
	199	199			
	75	75			
	1,100	1,100			
	238	238			
	4,500	5,970		1,470	
	100	129		29	
2,203	4,468	1,583			2,885
	800	358	442		
	2,000	1,974	26		
	200		200		
	1,000	1,510		510	
	200		200		
	216	216			

	Appropriations Forwarded From 1975	Appropriations 1976
<u>Debt Service:</u>		
<u>Interest on Debt:</u>		
Paid on Tax Anticipation Notes	\$	\$ 150
Totals a/c Town Appropriations	\$ 2,565	\$15,469
<u>Payments To Other Governmental Divisions:</u>		
County Tax		6,663
School District Tax	28,219	56,272
<u>Overlay</u> (Discounts, Abatements and Refunds)		3,286
	\$30,784	\$81,690

Receipts and Reimbursements	Total Amount Available	Expenditures 1976	-----Balances-----		Appropriations Forwarded To 1977
			Unexpended	Overdrafts	
\$	\$ 150	\$ 162	\$	\$ 12	\$
\$2,312	\$ 20,346	\$18,616	\$1,597	\$2,752	\$ 2,885
	6,663	6,663			
75	84,566	54,373			30,193
	3,286	724	2,562		
\$2,387	\$114,861	\$80,376	\$4,159	\$2,752	\$33,078

EXHIBIT E
TOWN OF SHARON
Trust Funds
Summary of Principal, Income and Investments
Fiscal Year Ended December 31, 1976

	<u>Deposited In Peterborough Savings Bank</u>	<u>---PRINCIPAL--- Balance December 31, 1976</u>
<u>Cemetery Funds:</u>		
Addie Royce	No. 22123	\$ 100
George & Mary Royce Wilson	No. 20837	50
David & Hannah Carlton Wilson	No. 20659	50
Bacon Fund	No. 16339	200
John B. Shedd	No. 24043	150
Wirling Gregg	No. 16902	100
Estate of Ellen A. Wilson	No. 26016	200
<u>School House Fund:</u>		
William Leroy Young	No. 28284	<u>2,000</u>
		\$2,850

-----INCOME-----				Balance of Principal and Income December 31, 1976
Balance January 1, 1976	Earned During Year	Expended During Year	Balance December 31, 1976	
\$ 6	\$ 6	\$ 9	\$ 3	\$ 103
4	3	5	2	52
5	3	5	3	53
14	11	19	6	206
11	8	15	4	154
7	6	9	4	104
14	12	20	6	206
54	112		166	2,166
\$115	\$161	\$82	\$194	\$3,044

VITAL STATISTICS

Births:

Stephanie Jeanne Johnstone

Ann-Elise Armstrong

January 7, 1976

May 29, 1976

